

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Danville Community School Corp (3325)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$7,122,140	\$6,547,235	\$7,134,105	\$6,964,456	-0.6%	-2.4%
Group Health Insurance	222	\$903,243	\$799,060	\$733,605	\$772,519	-3.8%	5.3%
Non - Certified Salaries	120	\$691,028	\$622,837	\$591,134	\$670,502	-0.8%	13.4%
Teacher Retirement Fund, After 7-1-95	216	\$486,303	\$609,673	\$545,680	\$533,570	2.3%	-2.2%
Social Security Certified	212	\$528,871	\$489,669	\$522,235	\$516,540	-0.6%	-1.1%
Instruction Services	311	\$361,810	\$443,785	\$786,496	\$314,986	-3.4%	-60.0%
Operational Supplies	611	\$219,550	\$289,431	\$391,974	\$286,192	6.9%	-27.0%
Other Employee Benefits	241 - 290	\$131,331	\$144,981	\$98,846	\$132,510	0.2%	34.1%
Pre-2008 Object Code - Temporary Salaries	130	\$107,580	\$285,311	\$160,840	\$116,233	2.0%	-27.7%
Other Supplies and Materials	615, 660 - 689	\$84,402	\$72,583	\$73,365	\$68,881	-5.0%	-6.1%
Social Security Noncertified	211	\$61,229	\$74,665	\$65,001	\$67,417	2.4%	3.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$103,139	\$97,068	\$61,295	\$64,374	-11.1%	5.0%
Other Group Insurance Authorized by Statute	224	\$69,757	\$65,555	\$60,626	\$55,459	-5.6%	-8.5%
Instructional Programs Improvement Services	312	\$71,927	\$71,421	\$64,729	\$36,591	-15.5%	-43.5%
Public Employees Retirement Fund	214	\$20,431	\$21,270	\$18,739	\$31,650	11.6%	68.9%
Library Books	640	\$15,156	\$14,956	\$14,695	\$18,382	4.9%	25.1%
Computer Hardware	741	\$9,596	\$0	\$0	\$12,089	5.9%	NA
Group Accident Insurance	223	\$12,897	\$10,637	\$10,173	\$11,201	-3.5%	10.1%
Travel	580	\$11,056	\$6,722	\$39,930	\$7,894	-8.1%	-80.2%
Group Life Insurance	221	\$5,803	\$5,676	\$18,137	\$6,536	3.0%	-64.0%
Professional Development	748	\$0	\$0	\$0	\$5,995	NA	NA
Periodicals	650	\$6,148	\$6,494	\$5,639	\$5,155	-4.3%	-8.6%
Other Professional and Technical Services	319	\$3,622	\$3,355	\$2,992	\$4,573	6.0%	52.9%
Equipment	730	\$603	\$1,236	\$9,513	\$4,236	62.8%	-55.5%
Transfer Tuition - Other	569	\$4,929	\$7,958	\$0	\$0	-100.0%	NA
Workers Compensation Insurance	225	\$21,313	\$0	\$0	\$0	-100.0%	NA
Pupil Services	313	\$0	\$1,500	\$0	\$0	NA	NA
Miscellaneous Objects	876 - 899	\$475	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$11,054,339	\$10,693,078	\$11,409,751	\$10,707,941	-0.8%	-6.2%
Student Instructional Support							
Certified Salaries	110	\$971,909	\$1,289,108	\$1,212,169	\$1,261,197	6.7%	4.0%
Non - Certified Salaries	120	\$419,800	\$406,493	\$393,577	\$423,873	0.2%	7.7%
Group Health Insurance	222	\$251,434	\$249,528	\$232,465	\$229,687	-2.2%	-1.2%
Social Security Certified	212	\$72,600	\$96,390	\$89,898	\$94,572	6.8%	5.2%
Pupil Services	313	\$53,746	\$103,867	\$92,760	\$94,089	15.0%	1.4%
Teacher Retirement Fund, After 7-1-95	216	\$66,717	\$101,553	\$87,850	\$89,659	7.7%	2.1%
Public Employees Retirement Fund	214	\$36,415	\$41,592	\$37,887	\$42,615	4.0%	12.5%

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						Compound Annual Growth	Percent Change 2014 to 2015
Social Security Noncertified	211	\$27,326	\$26,887	\$28,448	\$31,216	3.4%	9.7%
Other Employee Benefits	241 - 290	\$21,742	\$29,202	\$21,510	\$29,892	8.3%	39.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$12,225	\$21,752	\$11,265	\$15,745	6.5%	39.8%
Operational Supplies	611	\$24,532	\$11,121	\$15,397	\$15,636	-10.6%	1.6%
Other Group Insurance Authorized by Statute	224	\$16,414	\$16,368	\$16,632	\$15,246	-1.8%	-8.3%
Other Professional and Technical Services	319	\$2,347	\$14,663	\$12,232	\$13,296	54.3%	8.7%
Group Accident Insurance	223	\$3,942	\$4,225	\$4,726	\$4,606	4.0%	-2.5%
Group Life Insurance	221	\$1,446	\$1,474	\$7,385	\$1,792	5.5%	-75.7%
Travel	580	\$1,291	\$7,175	\$3,365	\$1,639	6.2%	-51.3%
Staff Services	314	\$1,835	\$0	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$0	\$331	\$0	\$0	NA	NA
Student Instructional Support Total		\$1,985,721	\$2,421,728	\$2,267,567	\$2,364,762	4.5%	4.3%
Overhead and Operational							
Non - Certified Salaries	120	\$2,162,838	\$2,151,132	\$2,171,666	\$2,220,515	0.7%	2.2%
Operational Supplies	611	\$848,507	\$834,211	\$852,895	\$844,427	-0.1%	-1.0%
Light and Power - Other Than Heating and Cooling	625	\$503,141	\$524,596	\$579,824	\$598,772	4.4%	3.3%
Group Health Insurance	222	\$439,989	\$466,272	\$474,689	\$448,537	0.5%	-5.5%
Repairs and Maintenance Services	430	\$428,284	\$414,351	\$312,242	\$440,781	0.7%	41.2%
Certified Salaries	110	\$240,034	\$257,310	\$294,841	\$425,188	15.4%	44.2%
Public Employees Retirement Fund	214	\$159,888	\$215,845	\$207,084	\$228,482	9.3%	10.3%
Insurance	520	\$227,090	\$225,185	\$233,681	\$205,194	-2.5%	-12.2%
Gasoline and Lubricants	613	\$184,591	\$196,225	\$199,159	\$176,998	-1.0%	-11.1%
Social Security Noncertified	211	\$156,860	\$155,983	\$159,275	\$163,948	1.1%	2.9%
Heating and Cooling for Buildings - Gas	622	\$217,167	\$228,015	\$213,980	\$134,123	-11.4%	-37.3%
Water and Sewage	411	\$134,233	\$128,212	\$135,263	\$122,561	-2.2%	-9.4%
Pre-2008 Object Code - Temporary Salaries	130	\$46,740	\$40,960	\$49,061	\$51,415	2.4%	4.8%
Removal of Refuse and Garbage	412	\$43,428	\$38,163	\$26,773	\$34,419	-5.6%	28.6%
Equipment	730	\$29,969	\$36,819	\$29,161	\$33,035	2.5%	13.3%
Other Group Insurance Authorized by Statute	224	\$30,494	\$32,050	\$35,258	\$32,546	1.6%	-7.7%
Other Employee Benefits	241 - 290	\$26,925	\$44,351	\$26,578	\$32,046	4.4%	20.6%
Travel	580	\$20,510	\$29,349	\$29,776	\$29,531	9.5%	-0.8%
Other Professional and Technical Services	319	\$31,544	\$36,616	\$36,942	\$27,530	-3.3%	-25.5%
Telephone	531	\$32,716	\$33,681	\$26,667	\$26,693	-5.0%	0.1%
Teacher Retirement Fund, After 7-1-95	216	\$25,820	\$32,801	\$30,962	\$22,206	-3.7%	-28.3%
Board Member Compensation	115	\$17,500	\$16,508	\$19,710	\$20,040	3.4%	1.7%
Tires and Repairs	612	\$15,749	\$23,494	\$14,381	\$18,249	3.8%	26.9%
Social Security Certified	212	\$17,896	\$19,101	\$20,116	\$17,594	-0.4%	-12.5%
Other Communication Services	533 - 539	\$7,020	\$10,255	\$7,142	\$16,911	24.6%	136.8%

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Overtime Salaries	140	\$10,923	\$16,789	\$16,288	\$16,094	10.2%	-1.2%
Miscellaneous Objects	876 - 899	\$20,871	\$22,772	-\$20,258	\$12,711	-11.7%	NA
Student Transportation Services	510	\$0	\$5,716	\$1,772	\$9,931	NA	460.4%
Dues and Fees	810	\$11,526	\$12,495	\$17,863	\$9,775	-4.0%	-45.3%
Bank Service Charges	871	\$10,348	\$9,738	\$8,980	\$8,525	-4.7%	-5.1%
Board of Education Services	318	\$0	\$3,500	\$0	\$5,944	NA	NA
Pupil Services	313	\$35,717	\$4,698	\$4,649	\$5,496	-37.4%	18.2%
Advertising	540	\$3,121	\$3,674	\$3,868	\$4,302	8.4%	11.2%
Unemployment Insurance	230	\$16,178	\$8,265	\$2,204	\$3,944	-29.7%	79.0%
Group Life Insurance	221	\$3,252	\$4,961	\$5,070	\$3,446	1.5%	-32.0%
Group Accident Insurance	223	\$2,841	\$3,032	\$3,653	\$3,145	2.6%	-13.9%
Official Bond Premiums	525	\$606	\$679	\$1,030	\$1,626	28.0%	57.9%
Instruction Services	311	\$4,268	\$1,713	\$1,073	\$1,073	-29.2%	0.0%
Instructional Programs Improvement Services	312	\$0	\$0	\$980	\$1,030	NA	5.1%
Awards	875	\$469	\$563	\$563	\$488	1.0%	-13.3%
Entertainment	240	\$2,509	\$3,991	\$3,936	\$227	-45.2%	-94.2%
Food Purchases	614	\$4,985	\$0	\$0	\$0	-100.0%	NA
Vehicles	731	\$375,397	\$359,402	\$100,754	\$0	-100.0%	-100.0%
Workers Compensation Insurance	225	\$6,000	\$0	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$76	\$0	\$0	\$0	-100.0%	NA
Late Payments	872	\$0	\$0	\$2,596	\$0	NA	-100.0%
Overhead and Operational Total		\$6,558,021	\$6,653,472	\$6,342,147	\$6,459,498	-0.4%	1.9%
Non Operational							
Redemption of Principal	831	\$4,670,716	\$3,506,009	\$4,070,931	\$5,017,974	1.8%	23.3%
Interest	832	\$2,746,340	\$3,010,731	\$2,828,433	\$2,237,178	-5.0%	-20.9%
Construction Services	450	\$403,080	\$498,466	\$519,101	\$427,795	1.5%	-17.6%
Equipment	730	\$439,915	\$563,817	\$430,763	\$419,503	-1.2%	-2.6%
Non - Certified Salaries	120	\$227,888	\$241,888	\$251,918	\$265,413	3.9%	5.4%
Certified Salaries	110	\$103,850	\$168,759	\$158,856	\$118,876	3.4%	-25.2%
Repairs and Maintenance Services	430	\$48,667	\$26,450	\$33,127	\$41,662	-3.8%	25.8%
Miscellaneous Objects	876 - 899	\$10,930	\$0	\$9,557	\$19,024	14.9%	99.1%
Other Professional and Technical Services	319	\$20,950	\$103,643	\$1,206,485	\$11,870	-13.2%	-99.0%
Teacher Retirement Fund, After 7-1-95	216	\$5,824	\$12,287	\$11,727	\$9,769	13.8%	-16.7%
Social Security Noncertified	211	\$7,415	\$7,905	\$8,645	\$8,829	4.5%	2.1%
Operational Supplies	611	\$11,260	\$8,224	\$7,838	\$7,963	-8.3%	1.6%
Public Employees Retirement Fund	214	\$0	\$105	\$3,579	\$3,930	NA	9.8%
Bank Service Charges	871	\$0	\$600	\$250	\$1,197	NA	378.8%
Other Employee Benefits	241 - 290	\$322	\$847	\$903	\$918	29.9%	1.7%

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Danville Community School Corp (3325)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,517	\$2,209	\$1,375	\$776	-15.4%	-43.5%
Group Accident Insurance	223	\$79	\$96	\$116	\$122	11.5%	5.0%
Group Life Insurance	221	\$54	\$37	\$42	\$42	-6.1%	0.0%
Social Security Certified	212	\$304	\$267	\$0	\$0	-100.0%	NA
Non Operational Total		\$8,699,111	\$8,152,340	\$9,543,647	\$8,592,842	-0.3%	-10.0%
Grand Total		\$28,297,192	\$27,920,619	\$29,563,112	\$28,125,043	-0.2%	-4.9%